

STROBL & SHARP, P.C.
Dennis W. Loughlin (P57084)
Strobl & Sharp, P.C.
300 E. Long Lake Road, Suite 200
Bloomfield Hills, MI 48304-2376

Attorneys for PIC Productivity Improvement Center

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:) Case No: 05-44481 (RDD)
) Chapter 11
DELPHI CORPORATION, et al.,) (Jointly Administered)
)
Debtors-in-Possession)

**PIC PRODUCTIVITY IMPROVEMENT CENTER'S RESPONSE TO DEBTORS'
NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO
11 U.S.C. §502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN**

**(A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED
ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS AND
(D) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION AND
CONSENSUALLY MODIFIED AND REDUCED CLAIMS**

NOW COMES PIC PRODUCTIVITY IMPROVEMENT CENTER ("PIC" or "Claimant"), by and through its attorneys, Strobl & Sharp, P.C., and for its response to Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims, (b) Claims not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation and Consensually Modified and Reduced Claims ("Nineteenth Omnibus Claims Objection"), states as follows:

1. PIC filed its proof of claim with an unsecured amount of \$550,320.80 on March 3, 2006 (the "Outstanding Balance"). (Exhibit A.)

2. The Debtors have objected to the claim on the grounds that the Debtors have "...determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status."

3. The basis for PIC's claim arises out of services (the "Services") which were provided to Debtors by PIC during the period of time from October 2003 through October 7, 2005. A summary of PIC's relevant books and records pertaining to the Services are attached herein as Exhibit B.

4. The Debtors have failed or refused to pay for the Services, the Outstanding Balance of said Services being \$550,320.80, according to the Affidavit of Allen J. Holmes, Chief Financial Officer of PIC Productivity Improvement Center (Exhibit C.)

5. The books and records of PIC do not reflect any payments on the Outstanding Balance of \$550,320.80. See Exhibit C.

6. The Debtor has provided no proof of payment on the Outstanding Balance.

WHEREFORE, PIC respectfully requests that this Court deny Debtors' Nineteenth Omnibus Claims Objection, as it relates to Claimant and allow Claimant's proof of claim in full as filed and grant such further and additional relief as just and proper.

Respectfully submitted:

STROBL & SHARP, P.C.

/s/ Dennis W. Loughlin

Lynn M. Brimer (P43291)

Dennis W. Loughlin (P57084)

Strobl & Sharp, P.C.

300 E. Long Lake Road, Suite 200

Bloomfield Hills, MI 48304-2376

(248) 540-2300; fax (248) 645-2690

Attorneys for PIC Productivity Improvement Center

dloughlin@stroblpc.com

Dated: August 9, 2007

ECF Certificate of Service

The undersigned certifies that a copy of the foregoing document was served upon each attorney or party of record herein by electronic means or first class U.S. mail on August 9, 2007.

By: /s/Dennis W. Loughlin

Dennis W. Loughlin (P43291)

dloughlin@stroblpc.com

EXHIBIT A

United States Bankruptcy Court Southern District Of New York		PROOF OF CLAIM This Space For Court Use Only
Name of Debtor DELPHI AUTOMOTIVE SYSTEMS LLC	Case Number 05-44640	Claim #02173 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): PIC - Productivity Improvement Ctr	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and Address where notices should be sent: PIC - Productivity Improvement Ctr Attn: Cathy Burgess 199 Wentworth Street East Oshawa, ON Canada L1H 3V6 Telephone Number: 905.743.4600 X 3315	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.	
		<input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Last four digits of account or other number by which creditor identifies debtor:	<input type="checkbox"/> Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated: _____	
1. Basis for Claim	<input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other	
2. Date debt was incurred: October 2003 - October 7, 2005	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
3. If court judgment, date obtained:		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Unsecured Nonpriority Claim \$ 550,320.80 USD		
<input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.		
Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority Amount entitled to priority \$ _____		
Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).		
Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ _____		
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>		
5. Total Amount of Claim at Time Case Filed: \$ 550,320.80 USD		(\$Total) 550,320.80 USD
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date: 2-28-06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Cathy Burgess, Credit Manager	
<small>Not valid for 5 years or both 18 U.S.C. §§ 152 and 3541</small>		

Punitive for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 88



Outstanding receivables by Delphi for The PIC Group

Location	Posting Date	Cust #	Invoice No.	\$\$	Amount	Due Date Contract	Olympic PO	SAP PO	Buyer	Ph. #
Delphi Flint	11/28/2003	C487	US1000058	USD	2,503.38	11/12/2004 M10305-0382	AES23877		Phil De Pinto	248-813-4348
Delphi Flint	3/25/2004	C487	US1002165	USD	13,879.38	5/1/04/2004 M10305-0382	AES25977		Phil De Pinto	248-813-4348
Delphi Flint	5/31/2004	C487	US10003157	USD	3,371.63	7/1/04/2004 M10402-0142	AES26834		Phil De Pinto	248-813-4348
Delphi Flint	6/9/2004	C487	US1003381	USD	4,307.63	7/24/2004 M10402-0142	AES26834		Phil De Pinto	248-813-4348
Delphi Flint	1/31/2004	C487	US1001345	USD	1,353.75	3/16/2004 M10401-0122				
Delphi Flint	2/24/2004	C487	US1001604	USD	460.00	4/9/2004 M10401-0122				
Delphi Flint	9/30/2004	C487	US1003552	USD	2,356.90	11/14/2004 M10408-0481	LPM21179			
Thermal & Interior - Lockport	8/31/2004	C487	US1004820	USD	1,241.00	10/15/2004 NY04003-1053	LPM21179			
Thermal & Interior - Lockport	9/24/2004	C487	US1004807	USD	1,457.00	11/18/2004 NY04003-1053	LPM21179			
Thermal & Interior - Lockport	9/30/2004	C487	US1003184	USD	1,519.00	11/14/2004 NY04003-1053	LPM21179			
Thermal & Interior - Lockport	10/25/2004	C487	US1005545	USD	1,705.00	12/16/2004 NY04003-1053	LPM21179			
Thermal & Interior - Lockport	10/28/2004	C487	US100578	USD	124.00	12/16/2004 NY04003-1053	LPM21179			
Thermal & Interior - Lockport	3/1/2005	C475	US1007365	USD	268.00	3/16/2005 NY04003-1053	LPM21179			
Packard	7/18/2004	C480	US1004804	USD	548.00	9/13/2004 OH04006-0159				
Packard	1/23/2005	C480	US1007348	USD	926.40	3/9/2005 OH0501-0102				
Packard	1/31/2005	C480	US1007156	USD	3,652.15	3/17/2005 OH0501-0102				
Packard	1/31/2005	C480	US1007457	USD	1,051.50	3/17/2005 OH0501-0114				
Packard	2/28/2005	C480	US1007458	USD	2,481.25	3/28/2005 OH0501-0114	P3S26772			
Packard	3/1/2005	C480	US1007822	USD	221.47	3/6/2005 OH0502-0021	P3S26772			
Packard	3/30/2005	C480	US1008042	USD	1,048.62	3/30/2005 OH0502-0021	P3S26772			
Saginaw Steering Plant 5	4/23/2004	C481	US1003520	USD	4,062.18	5/23/2004 M10404-0273				
Saginaw Steering Plant 5	5/15/2004	C481	US1002582	USD	10,150.43	5/15/2004 M10404-0273	S2M93441			
Saginaw Steering Plant 5	8/17/2004	C481	US1001590	USD	1,598.95	8/10/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	8/7/2005	C481	US1011057	USD	1,254.25	8/29/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	8/14/2005	C481	US1011271	USD	1,254.25	8/29/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	9/7/2005	C481	US1011477	USD	1,254.25	10/7/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	9/12/2005	C481	US1011502	USD	1,653.40	10/17/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	9/14/2005	C481	US1011705	USD	1,249.80	10/14/2004 M10502-0162	S2M93441			
Saginaw Steering Plant 5	9/25/2005	C481	US1011907	USD	870.00	10/28/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	9/25/2005	C481	US1012062	USD	1,235.40	10/28/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	10/12/2005	C481	US1012275	USD	1,220.80	11/17/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	10/17/2005	C481	US1012392	USD	1,547.40	11/17/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	10/17/2005	C481	US1012684	USD	1,771.10	11/25/2005 M10502-0162	S2M93441			
Saginaw Steering Plant 5	9/19/2005	C734	US101153	USD	1,853.25	8/19/2005 SP1300508-0197	DCS09911			
Delphi E&C Vandalia	8/29/2005	C734	US101270	USD	230.80	8/29/2005 SP1300508-0197	DCS09911			
Delphi E&C Vandalia	8/29/2005	C734	US1011249	USD	1,772.04	8/29/2005 SP1300508-0206	DCS09911			
Delphi E&C Vandalia	9/19/2005	C734	US1011409	USD	458.81	9/19/2005 SP1300508-0206	DCS09911			
Delphi E&C Vandalia	9/19/2005	C803	US1009132	USD	913.13	5/19/2005 SP1300505-0091	DCS09911			

Location	Posting Date	Cust #	Invoice No.	Due Date	Contract	Olympic PO	SAP PO	Buyer	Ph #
Packard	10/17/2004	C904	US1059586	USD	15,599.00	12/24/2004 M10309-0416	P1526356		
Packard	11/17/2004	C904	US1059597	USD	14,661.95	12/24/2004 M10309-0416	P1526356		
Packard	11/14/2004	C904	US10595257	USD	11,030.38	12/24/2004 M10309-0416	P1526356		
Packard	12/17/2004	C904	US1059487	USD	14,548.37	2/4/2005 M10309-0416	P1526356		
Packard	12/8/2004	C904	US10566388	USD	11,861.00	2/18/2005 M10309-0416	P1526356		
Packard	12/23/2005	C904	US107100	USD	6,726.00	3/11/2005 M10309-0416	P1526356		
Packard	12/3/2005	C904	US107159	USD	8,256.00	3/17/2005 M10309-0416	P1526356		
Packard	2/20/2005	C904	US1076512	USD	3,480.00	2/28/2005 M10309-0416	P1526356		
Packard	2/20/2005	C904	US107455	USD	8,076.00	2/25/2005 M10309-0416	P1526356		
Packard	3/5/2005	C904	US107757	USD	3,480.00	3/16/2005 M10309-0416	P1526356		
Packard	4/1/2005	C904	US108326	USD	656.00	4/12/2005 M10309-0416	P1526356		
Packard	3/29/2005	C904	US101045	USD	1,914.00	3/29/2005 M10309-0416	P1526356		
Delphi Mexico	3/21/2004	C904	US101433	USD	3,258.00	3/29/2005 M10309-0416	P1526356		
Delphi Mexico	9/7/2005	C904	US101150	USD	1,848.00	9/12/2005 M10309-0416	P1526356		
Packard	9/12/2005	C904	US101170	USD	2,452.80	9/14/2005 M1110508-0335	P1526356		
Packard	9/14/2005	C904	US101150	USD	168.00	9/12/2005 M1110508-0334	P1506546		
Packard	9/12/2005	C904	US1002378	USD	889.88	5/15/2004 SP0403-1026	P1526356		
Delphi Mexico	3/31/2004	C904	US100239	USD	3,474.13	5/15/2004 SP0403-1028	Signed WA		
Delphi Mexico	3/31/2004	C904	US100239	USD	8,290.50	5/15/2004 SP0403-1028	Signed WA		
Saginaw Steering Plant 1	10/17/2004	C1038	US105659	USD	24,508.92	12/29/2004 M10405-0312	S2550374		
Saginaw Steering Plant 1	11/1/2004	C1038	US1056598	USD	10,588.39	12/25/2004 M10404-0273	S2550374		
Saginaw Steering Plant 1	11/17/2004	C1038	US1056597	USD	11,303.72	3/29/2005 M10405-0312	S2550374		
Saginaw Steering Plant 1	3/20/2005	C1038	US1008332	USD	4,846.16	4/12/2005 M10405-0312	S2550374		
Saginaw Steering Plant 1	4/1/2005	C1038	US1008337	USD	2,182.35	4/12/2005 M10405-0312	S2550374		
Saginaw Steering Plant 1	4/1/2005	C1038	US1008336	USD	6,931.66	4/18/2005 M10405-0312	S2550374		
Saginaw Steering Plant 1	4/1/2005	C1038	US1008332	USD	232.00	4/21/2005 M10405-0312	S2550374		
Saginaw Steering Plant 1	4/17/2005	C1038	US101010	USD	2,105.11	5/24/2005 PR182550	PR182550		
Delphi EAC Needmore	5/24/2005	C1200	US1030449	USD	1,372.86	5/21/2005 SP11030504-0106	S2553245		
Delphi Steering - Plant 68	5/2/2005	C1221	US1030529	USD	1,949.35	5/22/2005 SP11030504-0106	S2553245		
Delphi Steering - Plant 68	5/2/2005	C1221	US1030529	USD	1,949.35	5/22/2005 SP11030504-0106	S2553245		
Delphi Steering - Plant 68	5/2/2005	C1221	US1030529	USD	1,949.35	5/22/2005 SP11030504-0106	S2553245		
Delphi Steering - Plant 68	5/12/2005	C1221	US1030529	USD	2,041.68	5/16/2005 SP11030504-0106	S2553245		
Delphi Steering - Plant 68	7/1/2005	C1221	US101010	USD	2,898.18	6/24/2005 SP1100504-0053	S2553245		
Delphi Steering - Plant 68	4/1/2005	C1221	US1003449	USD	834.50	4/18/2005 SP1100504-0053	S2553245		
Delphi Steering - Plant 68	4/17/2005	C1221	US1003449	USD	1,628.91	4/21/2005 SP1100504-0053	S2553245		
Delphi Steering - Plant 68	5/1/2005	C1221	US1003449	USD	1,140.35	4/27/2005 SP1100504-0052	S2553245		
Delphi Steering - Plant 68	5/8/2005	C1221	US1008051	USD	1,824.61	5/13/2005 SP1130504-0058	S2553245		
Delphi Steering - Plant 68	5/1/2005	C1221	US1008051	USD	1,824.61	5/13/2005 SP1130504-0052	S2553245		
Delphi Steering - Plant 68	7/2/2005	C1221	US1008051	USD	155.00	7/20/2005 SP1130505-0106	DC509390		
Delphi Chassis Englewood	8/2/2005	C1962	US101692	USD	2,255.30	8/22/2005 SP1130506-0166	DC509390		
Delphi Chassis Englewood	8/8/2005	C1962	US1016881	USD	1,939.70	8/22/2005 SP1130506-0166	DC509390		
Delphi Chassis Englewood	8/10/2005	C1962	US1016881	USD	980.00	8/10/2005 OH12050407-4006	DC509390		
Delphi Chassis Englewood	9/13/2005	C1962	US1016826	USD	647.05	9/13/2005 SP1106504-0232	DC509391		
Delphi Chassis Englewood	9/27/2005	C1962	US1011781	USD	2,250.08	9/22/2005 SP1106504-0232	DC509391		
Delphi Chassis Englewood	9/27/2005	C1962	US1011781	USD	2,181.68	9/27/2005 SP1106504-0232	DC509391		
Delphi Chassis Englewood	10/1/2005	C1962	US1012113	USD	2,121.37	10/11/2005 SP1106504-0232	DC509391		
Delphi Chassis Englewood	10/1/2005	C1962	US1012227	USD	1,832.48	10/12/2005 SP1106504-0232	DC509391		
Delphi Chassis Englewood	10/1/2005	C1962	US1012227	USD	1,732.23	10/12/2005 SP1106504-0232	DC509391		
Delphi Chassis Englewood	11/9/2005	C463	US105856	USD	802.50	3/17/2005 SC1304-0838	JCS11760		
Energy & Chassis - Avantair	3/17/2005	C463	US101687	USD	2,054.99	7/15/2004 SC1404-0175	A2M22378		
Energy & Chassis - Englewood	9/27/2005	C463	US1044195	USD	1,464.52	7/15/2004 SC1404-0175	DC509391		
Saginaw Steering Plant 23	5/31/2004	C463	US105923	USD	1,755.63	10/15/2004 SP10404-0187	A2M22378		
Saginaw Steering Plant 23	8/31/2004	C463	US105921	USD	1,926.52	7/15/2004 SC1404-0187	S2554899		
Saginaw Steering Plant 23	5/31/2004	C463	US105921	USD	1,866.09	6/12/2004 SC1404-0187	S2554899		
Chassis - Saginaw	9/28/2005	C463	US16131	USD	304.70	9/28/2005 GEN110306-1638	S2M93809		

Location	Posting Date	Cust #	Invoice No.	Amount	Due Date Contract	Olympic PO	SAP PO	Buyer	Ph #
Chassis - Saginaw	9/28/2005	C489	SI016132	USD 2,111.71	9/28/2005 GEN11005173-1698	S2M53509			
Chassis - Saginaw	9/28/2005	C489	SI015836	USD 1,989.13	9/28/2005 GEN11005101-1273	S2M53569			
Chassis - Saginaw	9/30/2004	C489	SI006304	USD 329.95	11/14/2004 OSH0408-2072				
Energy & Chassis - Dayton	4/19/2004	C470	SI003436	USD 593.58	6/3/2004 S04493-0712				
Energy & Chassis - Dayton	4/23/2004	C470	SI003504	USD 4,584.68	6/7/2004 S04494-0889				
Energy & Chassis - Dayton	4/23/2004	C470	SI003593	USD 3,853.83	6/13/2004 S04494-0949				
Energy & Chassis - Dayton	4/23/2004	C470	SI003635	USD 1,271.70	6/13/2004 S04494-0899				
Energy & Chassis - Dayton	4/23/2004	C470	SI003841	USD 1,515.00	8/14/2004 S04494-0846				
Energy & Chassis - Dayton	4/23/2004	C470	SI005620	USD 18.68	9/13/2004 S04496-1510				
Energy & Chassis - Dayton	8/12/2004	C470	SI005557	USD 578.36	9/15/2004 S04497-7713				
Energy & Chassis - Dayton	9/16/2004	C470	SI006470	USD 229.92	10/31/2004 S04495-1510				
Energy & Chassis - Dayton	9/17/2004	C470	SI005845	USD 101.80	11/17/2004 S04495-1510				
Delphi Delco - Mexico	10/6/2003	C473	SI005317	USD 542.22	5/28/2004 S04492-0421				
Delphi Delco - Mexico	11/15/2003	C473	SI005277	USD 84.53	8/28/2004 S04496-1510				
Delphi Delco - Mexico	11/15/2003	C473	SI005288	USD 84.54	10/14/2004 S04496-1510				
Delphi Delco - Mexico	8/30/2004	C473	SI005873	USD 1,382.39	10/14/2004 S04497-7713				
Delphi Delco - Mexico	9/16/2003	C473	SI005782	USD 189.79	SI03307-1358				
Delphi Delco - Mexico	10/6/2003	C473	SI005869	USD 882.50	SI03309-1884				
Delphi Delco - Mexico	11/15/2003	C473	SI005937	USD 1,369.47	SI03309-1884				
Delphi Delco - Mexico	11/15/2003	C473	SI005937	USD 131.51	SI03309-1731				
Delphi Delco - Mexico	11/15/2003	C473	SI005928	USD 652.84	SI03310-1851				
Delphi Delco - Mexico	11/15/2003	C473	SI006027	USD 867.07	SI03309-1882				
Delphi Delco - Mexico	11/20/2003	C473	SI006235	USD 2,398.84	11/14/2004 S03311-2140				
Delphi Delco - Mexico	11/20/2003	C473	SI006519	USD 802.50	11/14/2004 S03309-1884				
Delphi Delco - Mexico	12/30/2003	C473	SI006824	USD 410.88	2/13/2004 S03311-2140				
Delphi Delco - Mexico	12/31/2003	C473	SI006178	USD 802.50	2/14/2004 S03309-1884				
Delphi Delco - Mexico	12/31/2003	C473	SI006946	USD 1,425.51	6/14/2004 S04494-0944				
Delphi Delco - Mexico	4/30/2004	C473	SI004585	USD 84.53	8/17/2004 S04495-1547				
Delphi Delco - Mexico	8/17/2004	C473	SI004657	USD 81.82	8/17/2004 S04495-1543				
Delphi Delco - Mexico	8/17/2004	C473	SI006189	USD 84.53	11/14/2004 S04495-2188				
Delphi Delco - Mexico	11/24/2004	C473	SI006856	USD 347.22	1/16/2005 OSH04111-2042				
Delphi Delco - Mexico	11/25/2004	C473	SI006838	USD 911.37	1/16/2005 OSH04111-2042				
Interior Systems - Rinnr	5/31/2004	C478	SI004109	USD 7,098.71	7/15/2004 S04494-1987				
Interior Systems - Rinnr	5/31/2004	C478	SI004239	USD 84.53	7/15/2004 S04495-1030				
Interior Systems - Rinnr	6/10/2004	C478	SI004537	USD 805.06	7/25/2004 S05110-1850				
Interior Systems - Rinnr	6/10/2004	C478	SI004653	USD 4,117.09	7/30/2004 S04494-1087				
Interior Systems - Rinnr	6/15/2004	C478	SI004659	USD 789.03	8/11/2004 S04494-1087				
Interior Systems - Rinnr	6/17/2004	C478	SI007763	USD 84.53	12/13/2004 OSH0409-2478				
Interior Systems - Rinnr	10/29/2004	C478	SI007766	USD 311.37	12/13/2004 OSH0409-2481				
Interior Systems - Rinnr	10/29/2004	C478	SI008544	USD 123.05	1/18/2005 OSH0411-2834				
Interior Systems - Rinnr	11/24/2004	C478	SI008838	USD 101.65	3/6/2005 OSH0411-3299				
Interior Systems - Rinnr	12/10/2005	C478	SI010115	USD 1,059.26	3/18/2005 OSH0408-1305				
Interior Systems - Rinnr	2/12/2005	C478	SI010185	USD 105.93	3/19/2005 OSH0501-0175				

Location	Posting Date	Cust #	Invoice No.	Amount	Due Date	Contract	Olympic PO	SAP PO	Buyer	Ph #
Delphi Delco Electronics	8/29/2005	C803	S1014886	\$5	3,610.14	6/29/2005 GEN110508-0962	450065571			
Delphi Delco Electronics	8/29/2005	C803	S1014942	USD	84.53	8/29/2005 GEN110508-1458	450065571			
Delphi Delco Electronics	9/10/2005	C803	S1015388	USD	2,528.32	9/10/2005 GEN110508-0962	450065571			
Delphi Delco Electronics	9/10/2005	C803	S1015426	USD	874.90	9/10/2005 GEN110508-0962	450065571			
Delphi Delco Electronics	9/27/2005	C803	S1016054	USD	214.72	9/27/2005 GEN110508-1638	450065571			
Delphi Delco Electronics	9/27/2005	C803	S1016055	USD	343.47	9/27/2005 GEN110508-1640	450065571			
Delphi Delco Electronics	9/27/2005	C803	S1016054	USD	185.72	9/27/2005 GEN110508-1716	450065571			
Delphi Delco Electronics	9/27/2005	C803	S1016256	USD	285.09	10/7/2005 GEN110508-1840	450065571			
Delphi Delco Electronics	10/7/2005	C803	S1016258	USD	287.83	10/7/2005 GEN110508-1716	450065571			
Delphi Delco Electronics	10/7/2005	C851	S1008899	USD	84.53	11/4/2004 OSH4058-2221	450065571			
Energy & Chassis - Kettering	10/1/2004	C851	S1008943	USD	2,880.33	11/15/2004 OSH4058-2341	450065571			
Energy & Chassis - Kettering	10/27/2004	C851	S1007583	USD	688.61	12/11/2004 SOR1112210	450065571			
Energy & Chassis - Kettering	11/25/2004	C851	S1008616	USD	2,687.25	1/9/2005 OSH40411-2993	450065571			
Energy & Chassis - Kettering	12/1/2004	C851	S1008616	USD	182.97	8/14/2004 SOR406-1510	450065571			
Chassis Systems - Dayton	6/30/2004	C897	S1005827	USD	141.24	9/13/2004 SOR406-1316	450065571			
Chassis Systems - Dayton	7/30/2004	C897	S1004331	USD	282.15	7/15/2004 SOR404-0392	450065571			
Chassis Systems - Dayton	5/31/2004	C106	S1005830	USD	551.85	6/14/2004 SOR1112210	450065571			
Interior Systems - Brownsville	4/30/2004	C106	S1016313	USD	5,268.81	10/7/2005 TRC110508-0246	52855008	450117225 Steve Rudzinski	989-757-4048	
Interior Systems - Brownsville	10/7/2005	C106	S1016343	USD	8,183.47	1/13/2005 TRC110508-0246	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	10/13/2005	C106	S1016545	USD	852.40	10/25/2005 TRC110508-0246	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	10/25/2005	C106	S1017133	USD	5,210.38	10/22/2005 TRC110508-0246	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	10/22/2005	C106	S1016786	USD	2,060.82	10/17/2005 TRC110508-0282	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	10/7/2005	C106	S1016559	CAD	1,311.82	9/27/2005 TRC110508-0282	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	9/27/2005	C106	S1016586	USD	571.94	10/12/2005 TRC110508-0282	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	10/12/2005	C106	S1016415	USD	931.35	7/15/2004 SOR404-1086	52855008	450117225 Steve Rudzinski	989-757-4048	
Saginaw - Plant 5	5/31/2004	C106	S1004158	USD	223.49	10/3/2004 ING60408-1634	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	8/19/2004	C106	S1005784	USD	51,26.64	10/1/2004 ING60408-1684	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	8/30/2004	C106	S1006147	USD	3,575.08	12/9/2004 ING60408-2123	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	10/17/2004	C106	S1007373	USD	271.80	4/8/2005 ING110508-0640	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	4/7/2005	C106	S1011538	USD	2,668.76	4/20/2005 ING110508-0640	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	4/19/2005	C106	S1011797	USD	1,789.71	4/25/2005 ING110508-0640	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	4/17/2005	C106	S1011985	USD	309.04	4/28/2005 ING110508-0740	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	5/12/2005	C106	S1012039	USD	1,421.78	5/11/2005 ING110508-0740	450117225 Judy Zink	937-356-2538		
Thermal & Interior - Vandalia OH	5/10/2005	C106	S1012270	USD	1,160.74	12/9/2004 CAM4010-2494	DCS169228	450117225 Linda Jamison	937-455-7722	
Delphi Chassis Systems - Needmore	10/17/2004	C1290	S1007381	USD	535.00	1/22/2005 IPC0411-2843	DCS169228	450117225 Linda Jamison	937-455-7722	
Delphi Chassis Systems - Needmore	12/1/2004	C1290	S1008905	USD	121.33	2/19/2005 OSH40412-3285	DCS169228	450117225 Linda Jamison	937-455-7722	
Delphi Chassis Systems - Needmore	12/26/2004	C1290	S1008549	USD	401.52	3/4/2005 IPC0411-2840	DCS169228	450117225 Linda Jamison	937-455-7722	
Delphi Chassis Systems - Needmore	1/9/2005	C1290	S1009852	USD	1,742.23	3/4/2005 IPC0412-3289	DCS169228	450117225 Linda Jamison	937-455-7722	
Delphi Chassis Systems - Needmore	1/9/2005	C1290	S1009854	USD	1,705.85	3/4/2005 IPC0412-3328	DCS169228	450117225 Linda Jamison	937-455-7722	
Delphi Chassis Systems - Needmore	1/9/2005	C1290	S1009855	USD	580,320.80					

EXHIBIT B

Aged Accounts Receivable

(Detail, aged as of October 15, 2005)

Aged by Document Date

Account Details for all Delphi Locations

C000463	1/19/2005	S03/04-0836	SI009856	\$	1,732.29
C000463	3/17/2005	S03/04-0836	SI011067	\$	802.50
C000466	9/28/2005		SI001631	\$	324.10
C000466	4/28/2004		SI003558	\$	1,536.39
C000466	5/31/2004		SI004061	\$	2,306.52
C000466	5/31/2004		SI004097	\$	3,454.50
C000466	5/31/2004		SI004195	\$	84.53
C000466	8/31/2004		SI005923	\$	1,705.62
C000469	9/30/2004		SI006804	\$	329.95
C000469	9/28/2005		SI015836	\$	1,989.13
C000469	9/28/2005		SI016132	\$	2,111.11
C000470	4/13/2004		SI003317	\$	542.22
C000470	4/19/2004		SI003436	\$	593.58
C000470	4/23/2004		SI003504	\$	4,584.68
C000470	4/29/2004		SI003593	\$	3,853.88
C000470	4/29/2004		SI003626	\$	1,271.70
C000470	4/30/2004		SI003841	\$	1,515.00
C000470	7/15/2004		SI005277	\$	84.53
C000470	8/1/2004		SI005557	\$	578.36
C000470	7/30/2004		SI005620	\$	18.68
C000470	8/30/2004		SI005858	\$	84.54
C000470	8/30/2004		SI005873	\$	1,362.39
C000470	9/16/2004		SI006470	\$	229.92
C000470	9/17/2004		SI006485	\$	101.80
C000473	9/15/2003		S0057662	\$	189.79
C000473	10/9/2003		S0058969	\$	802.50
C000473	11/15/2003		S0059837	\$	1,369.47
C000473	11/15/2003		S0059878	\$	131.61
C000473	11/15/2003		S0060268	\$	652.84
C000473	11/15/2003		S0060275	\$	867.07
C000473	11/30/2003		SI000236	\$	2,386.64
C000473	11/30/2003		SI000619	\$	802.50
C000473	12/30/2003		SI000824	\$	410.88
C000473	12/31/2003		SI001278	\$	802.50
C000473	4/30/2004		SI003786	\$	1,425.51
C000473	6/17/2004		SI004585	\$	84.53
C000473	6/17/2004		SI004607	\$	81.32
C000473	9/30/2004		SI006891	\$	84.53
C000473	11/24/2004		SI008556	\$	347.22

C000473	11/25/2004	SI008582	\$ 911.37
C000478	5/31/2004	SI004109	\$ 7,098.71
C000478	5/31/2004	SI004239	\$ 84.53
C000478	6/10/2004	SI004397	\$ 805.06
C000478	6/15/2004	SI004503	\$ 4,117.09
C000478	6/17/2004	SI004559	\$ 799.03
C000478	10/29/2004	SI007763	\$ 84.53
C000478	10/29/2004	SI007766	\$ 311.37
C000478	11/24/2004	SI008544	\$ 123.05
C000478	1/20/2005	SI009888	\$ 101.65
C000478	2/1/2005	SI010015	\$ 1,089.26
C000478	2/2/2005	SI010165	\$ 105.93
C000478	3/30/2005	SI011355	\$ 83.73
C000478	4/29/2005	SI012081	\$ 475.62
C000481	10/15/2004	SI007216	\$ 5,150.41
C000481	10/3/2004	SI007336	\$ 2,679.61
C000481	10/17/2004	SI007558	\$ 7,216.60
C000481	10/28/2004	SI007637	\$ 3,590.90
C000481	10/17/2004	SI007745	\$ 4,839.90
C000481	11/1/2004	SI007899	\$ 8,006.28
C000481	11/1/2004	SI007910	\$ 5,660.05
C000481	11/10/2004	SI008050	\$ 985.74
C000481	11/14/2004	SI008371	\$ 4,158.29
C000481	11/14/2004	SI008411	\$ 691.78
C000481	12/1/2004	SI008733	\$ 7,673.10
C000481	12/1/2004	SI008830	\$ 426.68
C000481	1/18/2005	SI009844	\$ 378.14
C000481	1/9/2005	SI009846	\$ 9,849.40
C000481	1/9/2005	SI009847	\$ 858.19
C000481	6/15/2005	SI012947	\$ 612.46
C000481	6/5/2005	SI013053	\$ 81.32
C000481	6/9/2005	SI013053	\$ 81.32
C000481	7/11/2005	SI013812	\$ 84.53
C000481	8/17/2005	SI014603	\$ 162.64
C000481	8/17/2005	SI014604	\$ 432.55
C000481	10/31/2005	SI017433	\$ 81.32
C000481	1/31/2005	SI017434	\$ 84.53
C000481	10/31/2005	SI017435	\$ 162.64
C000481	10/31/2005	SI017436	\$ 432.55
C000481	11/1/2004	SI018040	\$ 681.89
C000482	8/16/2005	SI014506	\$ 1,701.57
C000482	8/23/2005	SI014813	\$ 582.08
C000482	9/21/2005	SI015832	\$ 1,765.24
C000483	11/30/2003	SI000575	\$ 3,598.41
C000483	12/31/2003	SI001343	\$ 3,060.30
C000483	1/31/2004	SI001836	\$ 3,720.39

C000722	8/30/2004	SI005860	\$	554.53
C000722	8/31/2004	SI006160	\$	1,030.70
C000722	9/20/2004	SI006575	\$	342.85
C000722	9/14/2004	SI006688	\$	997.48
C000722	9/16/2004	SI006724	\$	566.34
C000722	9/19/2004	SI007030	\$	694.77
C000722	10/3/2004	SI007180	\$	548.36
C000722	10/17/2004	SI007530	\$	923.86
C000722	11/1/2004	SI007961	\$	521.76
C000722	11/14/2004	SI008344	\$	117.70
C000722	11/14/2004	SI008455	\$	666.93
C000722	12/12/2004	SI008799	\$	470.05
C000803	8/2/2005	SI014130	\$	1,136.39
C000803	8/2/2005	SI014131	\$	361.13
C000803	8/4/2005	SI014244	\$	1,081.25
C000803	8/4/2005	SI014250	\$	774.02
C000803	8/18/2005	SI014622	\$	635.58
C000803	8/18/2005	SI014623	\$	486.38
C000803	8/23/2005	SI014804	\$	3,058.06
C000803	8/23/2005	SI014810	\$	276.06
C000803	8/29/2005	SI014896	\$	3,610.14
C000803	8/29/2005	SI014942	\$	84.53
C000803	9/10/2005	SI015369	\$	2,328.32
C000803	9/10/2005	SI015426	\$	674.90
C000803	9/27/2005	SI016054	\$	274.72
C000803	9/27/2005	SI016056	\$	343.47
C000803	9/27/2005	SI016064	\$	105.72
C000803	10/7/2005	SI016266	\$	265.09
C000803	10/7/2005	SI016268	\$	287.83
C000851	9/30/2004	SI006899	\$	84.53
C000851	10/1/2004	SI006943	\$	2,880.33
C000851	10/27/2004	SI007583	\$	666.61
C000851	11/25/2004	SI008616	\$	2,687.25
C000897	5/31/2004	SI004331	\$	262.15
C000897	6/30/2004	SI005046	\$	182.97
C000897	7/30/2004	SI005527	\$	141.24
C001066	4/30/2004	SI003830	\$	551.85
C001086	10/25/2005	SI0017113	\$	652.70
C001086	9/27/2005	SI016086	\$	1,311.82
C001086	10/7/2005	SI016313	\$	5,266.81
C001086	10/12/2005	SI016415	\$	975.84
C001086	10/13/2005	SI016543	\$	8,183.47
C001086	10/7/2005	SI016559	\$	2,060.82
C001086	10/22/2005	SI016786	\$	5,210.58
C001106	5/31/2004	SI004158	\$	401.95
C001106	8/19/2004	SI005764	\$	233.49

C001106	8/30/2004	SI006147	\$	5,126.64
C001106	10/17/2004	SI007373	\$	3,679.08
C001106	4/1/2005	SI011538	\$	717.87
C001106	4/10/2005	SI011797	\$	2,646.76
C001106	4/17/2005	SI011955	\$	1,769.71
C001106	5/1/2005	SI012009	\$	359.04
C001106	5/8/2005	SI012270	\$	1,421.76
C001290	10/25/2004	SI007381	\$	1,160.74
C001290	12/8/2004	SI008805	\$	535.00
C001290	1/5/2005	SI009549	\$	127.33
C001290	1/18/2005	SI009852	\$	401.52
C001290	1/18/2005	SI009854	\$	1,742.23
C001290	1/18/2005	SI009855	\$	1,705.85
C000467	11/28/2003	USI000068	\$	2,503.38
C000467	1/31/2004	USI001335	\$	1,353.75
C000467	2/24/2004	USI001604	\$	460.00
C000467	3/26/2004	USI002161	\$	13,879.88
C000467	5/31/2004	USI003157	\$	3,371.63
C000467	6/9/2004	USI003381	\$	4,307.63
C000467	9/30/2004	USI005352	\$	2,356.90
C000476	8/31/2004	USI004820	\$	1,241.00
C000476	9/24/2004	USI004907	\$	1,457.00
C000476	9/30/2004	USI005184	\$	1,519.00
C000476	10/25/2004	USI005546	\$	1,705.00
C000476	10/28/2004	USI005768	\$	124.00
C000476	3/1/2005	USI007635	\$	268.00
C000480	7/30/2004	USI004048	\$	546.00
C000480	1/31/2005	USI007156	\$	3,652.15
C000480	1/31/2005	USI007157	\$	1,051.50
C000480	1/23/2005	USI007346	\$	926.40
C000480	2/28/2005	USI007458	\$	2,481.25
C000480	3/16/2005	USI007822	\$	221.47
C000480	3/30/2005	USI008042	\$	1,049.62
C000481	4/23/2004	USI002620	\$	4,062.18
C000481	5/15/2004	USI002992	\$	10,150.43
C000481	8/10/2005	USI010920	\$	1,508.95
C000481	8/15/2005	USI011067	\$	1,254.25
C000481	8/29/2005	USI011271	\$	1,254.25
C000481	9/7/2005	USI011477	\$	1,254.25
C000481	9/12/2005	USI011502	\$	1,003.40
C000481	9/14/2005	USI011705	\$	1,249.90
C000481	9/26/2005	USI011907	\$	870.00
C000481	9/28/2005	USI012062	\$	1,235.40
C000481	10/12/2005	USI012275	\$	1,220.90
C000481	10/17/2005	USI012392	\$	1,154.10

C000481	10/25/2005	USI012684	\$ 577.10
C000734	8/19/2005	USI011153	\$ 1,853.26
C000734	8/29/2005	USI011249	\$ 1,772.04
C000734	8/29/2005	USI011270	\$ 230.80
C000734	9/12/2005	USI011409	\$ 458.81
C000803	5/19/2005	USI009132	\$ 913.13
C000904	10/25/2004	USI005656	\$ 15,512.64
C000904	11/9/2004	USI005947	\$ 15,699.00
C000904	11/22/2004	USI006257	\$ 14,661.95
C000904	12/6/2004	USI006487	\$ 11,040.38
C000904	12/21/2004	USI006698	\$ 14,548.37
C000904	12/27/2004	USI006790	\$ 11,861.00
C000904	1/25/2005	USI007103	\$ 6,726.00
C000904	1/31/2005	USI007159	\$ 8,256.00
C000904	2/25/2005	USI007455	\$ 8,076.00
C000904	2/28/2005	USI007612	\$ 3,480.00
C000904	3/16/2005	USI007767	\$ 3,480.00
C000904	4/12/2005	USI008326	\$ 696.00
C000904	3/29/2005	USI010745	\$ 1,914.00
C000904	9/7/2005	USI011433	\$ 3,258.00
C000904	9/12/2005	USI011500	\$ 168.00
C000904	9/12/2005	USI011501	\$ 1,848.00
C000904	9/14/2005	USI011704	\$ 2,452.80
C000968	3/31/2004	USI002378	\$ 889.88
C000968	3/31/2004	USI002380	\$ 8,290.50
C000968	3/31/2004	USI002390	\$ 3,474.13
C001088	10/25/2004	USI005659	\$ 24,908.92
C001088	11/9/2004	USI005948	\$ 28,095.68
C001088	11/10/2004	USI005957	\$ 10,598.39
C001088	3/29/2005	USI008032	\$ 11,303.72
C001088	4/12/2005	USI008336	\$ 4,961.50
C001088	4/12/2005	USI008337	\$ 4,846.16
C001088	4/18/2005	USI008453	\$ 6,951.66
C001088	4/21/2005	USI008532	\$ 232.00
C001290	6/24/2005	USI010031	\$ 2,106.11
C001721	4/18/2005	USI008449	\$ 834.50
C001721	4/21/2005	USI008577	\$ 1,626.91
C001721	4/27/2005	USI008683	\$ 1,140.35
C001721	4/27/2005	USI008691	\$ 706.23
C001721	5/13/2005	USI009051	\$ 1,824.61
C001721	5/31/2005	USI009448	\$ 1,372.88
C001721	6/2/2005	USI009509	\$ 1,949.55
C001721	6/9/2005	USI009650	\$ 2,182.35
C001721	6/16/2005	USI009836	\$ 2,641.65
C001721	6/24/2005	USI010010	\$ 2,808.18
C001962	7/20/2005	USI010530	\$ 165.00

C001962	8/2/2005	USI010692	\$ 2,265.30
C001962	8/8/2005	USI010881	\$ 1,399.70
C001962	8/10/2005	USI010926	\$ 960.00
C001962	9/13/2005	USI011591	\$ 647.05
C001962	9/25/2005	USI011781	\$ 2,290.08
C001962	9/27/2005	USI011938	\$ 2,181.68
C001962	10/11/2005	USI012113	\$ 2,121.37
C001962	10/12/2005	USI012227	\$ 682.48

GRAND TOTAL **\$ 550,320.80**

EXHIBIT C

STROBL & SHARP, P.C.
Dennis W. Loughlin (P57084)
Strobl & Sharp, P.C.
300 E. Long Lake Road, Suite 200
Bloomfield Hills, MI 48304-2376

Attorneys for PIC Productivity Improvement Center

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:) Case No: 05-44481 (RDD)
) Chapter 11
DELPHI CORPORATION, et al.,) (Jointly Administered)
)
Debtors-in-Possession)

AFFIDAVIT OF ALLEN J. HOLMES

PROVINCE OF ONTARIO)
) ss.
)

NOW COMES Allen J. Holmes, being duly sworn, deposes and states as follows:

1. I am the Chief Financial Officer of The PIC Group, Inc., f/k/a PIC Productivity Improvement Center ("PIC").
2. I am the individual at PIC principally in charge of the account relating to Delphi Corporation ("Debtors").
3. I have personally reviewed the books and records of PIC as they pertain to Delphi Corporation.
4. I make this Affidavit of my own personal knowledge and would be competent to testify to the facts stated therein if called as a witness in this matter.

5. Prior to the filing of the Debtors' bankruptcy, PIC provided certain services to Delphi Corporation pursuant to purchase orders issued by Delphi to PIC. PIC rendered these services to Delphi as requested.

6. As of October 8, 2005, the outstanding balance due and owing to PIC by the Debtors was \$550,320.80 (the "Outstanding Balance").

7. The Debtors have failed to pay for the services provided by PIC to the Debtors.

8. The books and records of PIC do not reflect any payments on the Outstanding Balance.

9. The Debtors have provided no proof of payment to PIC regarding the Outstanding Balance.

10. The Outstanding Balance of \$550,320.80 is fully supported by the books and records of PIC.

Further Deponent Sayeth Not.

The PIC Group, Inc. f/k/a PIC Productivity
Improvement Center


ALLEN J. HOLMES
Its: Chief Financial Officer